

URBAN/MUNICIPAL
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1992

AGENDA OF THE BUDGET
REVIEW COMMITTEE

MARCH 5, 1992

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

URBAN/MUNICIPAL

SPECIAL MEETING

1992 03 05

URBAN MUNICIPAL

MAR 17 1992

GOV. DOCUMENTS

TO THE CHAIRMAN AND MEMBERS
BUDGET REVIEW COMMITTEE

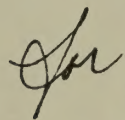
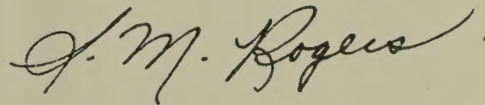
Ladies and Gentlemen:

Please be advised that a meeting of the Budget Review Committee has been scheduled for Tuesday, 1992 03 10 immediately following the meeting of the Operations Management Committee.

An Agenda is attached.

Your attendance is requested.

Yours truly,



K. A. Rielly
Director of Education
and Secretary

rm

A G E N D A

BUDGET REVIEW COMMITTEE

1992 03 10

G E N E R A L

1. Interim Report on the Development of the 1992 Budget

- . Introduction
- . Current Summary of Proposed Expenditures
- . Update on the General Legislative Grants
- . Presentation of the 1992 Budget
 - . 1992 03 30 - overview, deliberations
 - . 1992 03 31 - French Language Section,
 - overview, deliberations
 - . 1992 04 01 - deliberations
 - . 1992 04 06 - deliberations
 - . 1992 04 08 - deliberations, adoption
 - . 1992 04 13 - City Hall
 - . 1992 04 28 - City Council

IF NECESSARY, IN-CAMERA SESSION TO FOLLOW

SPECIAL MEETING

1992 03 18

URBAN MUNICIPAL
MAR 17 1992
GOV. DOCUMENTS

TO THE CHAIRMAN AND MEMBERS
BUDGET REVIEW COMMITTEE

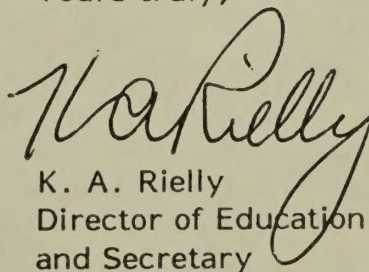
Ladies and Gentlemen:

Please be advised that a meeting of the Budget Review Committee has been scheduled for Monday, 1992 03 23 at 19:30 hours, following the Special In-camera Meeting of the Personnel and Organization Committee.

An Agenda is attached.

Your attendance is requested.

Yours truly,


K. A. Rielly
Director of Education
and Secretary

rm.

URBAN MUNICIPAL
MAR 17 1992
GOV. DOCUMENTS

A G E N D A

BUDGET REVIEW COMMITTEE

1992 03 23

Confirmation of the minutes of the 1991 11 27, 1992 12 04, 1991 12 12 and 1991 12 18 meetings.

G E N E R A L

1. Interim Report on the Development of the 1992 Budget - Pages 1 and 2

- . Introduction
- . Current Summary of Proposed Expenditures
- . Update on the General Legislative Grants
- . Presentation of the 1992 Budget
 - . 1992 03 30 - overview, deliberations
 - . 1992 03 31 - French Language Section,
 - overview, deliberations
 - . 1992 04 01 - deliberations
 - . 1992 04 06 - deliberations
 - . 1992 04 08 - deliberations, adoption
 - . 1992 04 13 - City Hall
 - . 1992 04 28 - City Council

IF NECESSARY, IN-CAMERA SESSION TO FOLLOW

*Board of Education,
100 Main Street West,
Hamilton, Ontario,
1992 03 23.*

*TO THE CHAIRMAN AND MEMBERS,
BUDGET REVIEW COMMITTEE,
Hamilton, Ontario.*

Ladies and Gentlemen:

In preparation for the deliberations of the 1992 Budget details, we wish to provide an overview of the progress that has been made towards the committee's mandate of a budget increase of 6% on the mill rate.

Since our initial meeting on June 11, 1991, this is our eleventh meeting of the trustees and management as we collaborate in achieving our goals in this very difficult economic period.

When the 1992 Budget details are presented on March 30, 1992, the mandate will have been achieved.

With respect to the General Legislative Grants, we have not been advised when they will be received. It is our hope they will be made available early next week so that they may be included for the meeting on March 30, 1992.

*Prepared and Submitted by: Paul E. Shewfelt,
Superintendent of Finance and Treasurer.*

*Approved by: Keith A. Rielly,
Director of Education and Secretary.*

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Office of the
Director
Bureau of
Education

TO THE CHAIRMAN, THE BOARD
OF THE COMMISSION
Washington, D.C.

Dear Sir:

In accordance with the provisions of the Act of June 16, 1933, relating to the
organization of the Bureau of Education, I have the honor to acknowledge the receipt of
your letter of the 10th inst.

and in reply to inform you that the Bureau of Education is in receipt of the
same and will be given the consideration it merits.

I am, Sir, very respectfully,
Very truly yours,

Director

Very truly yours,
Director

Enclosure

1992 BUDGET ESTIMATES**AS AT MARCH 18, 1992**

LINE	ECONOMIC CLASSIFICATION	1991 APPROVED BUDGET	1992 ORIGINAL ESTIMATES	REDUCTIONS	1992 REVISED ESTIMATES	INCR/(DECR) OVER 91 APPR. BUDGET	%
1	Salaries & Wages	\$ 193,679,782	213,432,738	4,858,418	208,574,320	14,894,538	7.7%
2	Employee Benefits	18,896,185	21,979,092	----	21,979,092	3,082,907	16.3%
3	Travel Expense	333,149	322,319	----	322,319	(10,830)	(3.3%)
4	Personnel Training	856,541	969,244	522,234	447,010	(409,531)	(47.8%)
5	Bursaries & Student Aid	113,250	117,775	----	117,775	4,525	4.0%
6	Books, Films & Software	3,897,132	4,080,115	2,070,138	2,009,977	(1,887,155)	(48.4%)
7	Energy Costs	4,838,475	5,212,110	----	5,212,110	373,635	7.7%
8	Repair, Bldgs & Grds.	4,968,142	6,805,673	2,733,345	4,072,328	(895,814)	(18.0%)
9	Supplies & Services	12,087,305	13,416,884	2,504,989	10,911,895	(1,175,410)	(9.7%)
10/12	New/Repl. Equipment	3,702,430	4,007,940	2,211,115	1,796,825	(1,905,605)	(51.5%)
11	Debt Charges	1,490,024	2,333,088	----	2,333,088	843,064	56.6%
13	Capital from Current	3,405,315	5,396,800	2,532,800	2,864,000	(541,315)	(15.9%)
14	Perm. Improvements	770,501	1,941,605	1,207,024	734,581	(35,920)	(4.7%)
15	Rentals	2,324,710	2,699,649	175,000	2,524,649	199,939	8.6%
16	Fees & Cont. Serv.	6,986,794	6,825,656	108,394	6,717,262	(269,532)	(3.9%)
17	Tuition Fees	3,382,910	3,997,893	----	3,997,893	614,983	18.2%
18	Working Capital	50,000	250,000	250,000	0	(50,000)	(100.0%)
19	Charge Back of Taxes	1,622,131	2,349,529	----	2,349,529	727,398	44.8%
20	Other Expense	2,475,118	2,619,022	1,266,568	1,352,454	(1,122,664)	(45.4%)
TOTAL OPERATING EXPENDITURES		\$ 265,879,894	298,757,132	20,440,025	278,317,107	12,437,213	4.68%
Revenues:							
	Other	\$ 111,897,776	117,034,107	----	117,034,107	5,136,331	4.59%
	Levy	153,982,118	181,723,025	----	161,283,000	7,300,882	4.74%
TOTAL OPERATING REVENUES		\$ 265,879,894	298,757,132	----	278,317,107	12,437,213	4.68%
					6.0%		

1996 BUDGET SUMMARY

LAST MONTH 12 1995

LINE	DESCRIPTION	1995 BUDGET	1995 ACTUAL	1996 BUDGET	1996 ACTUAL
1	General & Admin	2,185,710	2,185,710	2,185,710	2,185,710
2	General & Admin	15,000,000	15,000,000	15,000,000	15,000,000
3	General & Admin	250,000	250,000	250,000	250,000
4	General & Admin	250,000	250,000	250,000	250,000
5	General & Admin	1,125,000	1,125,000	1,125,000	1,125,000
6	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
7	General & Admin	4,000,000	4,000,000	4,000,000	4,000,000
8	General & Admin	4,000,000	4,000,000	4,000,000	4,000,000
9	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
10	General & Admin	12,500,000	12,500,000	12,500,000	12,500,000
11	General & Admin	4,000,000	4,000,000	4,000,000	4,000,000
12	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
13	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
14	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
15	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
16	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
17	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
18	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
19	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
20	General & Admin	2,500,000	2,500,000	2,500,000	2,500,000
TOTAL OPERATING EXPENDITURES		2,185,710	2,185,710	2,185,710	2,185,710
Revenue					
Total Operating Revenues		2,185,710	2,185,710	2,185,710	2,185,710
Total Operating Revenues		2,185,710	2,185,710	2,185,710	2,185,710

A G E N D A

BUDGET REVIEW COMMITTEE

1992 03 30

Confirmation of the minutes of the 1992 03 23 meeting.

GENERAL

NEW BUSINESS:

1. Introduction
2. Budget Highlights
3. Referrals
 - (a) Fédération des élèves du secondaire franco-ontarien (FESFO) - Financial Assistance **Pages 1 to 3**
 - (b) Travel Allowances **Page 4 to 5**
 - (c) Integrated Information Systems Plan **Page 6**
4. Other Considerations:
 - (a) Mill Rate Stabilization Reserve **Pages 7 to 12**
 - (b) Other

PLEASE BRING

YOUR 1992 BUDGET BOOK

Education Centre
100 Main Street West
Hamilton, Ontario
1992 03 30

To the Chairman and Members
Budget Review Committee
Hamilton Board of Education

Ladies and Gentlemen:

Re: FESFO Financial Assistance for 1992

BACKGROUND

The Provincial Federation of Secondary School Students has been involved in organizing workshops and seminars for French Language students on a local and provincial level. Thanks to these regional workshops, students develop skills and the discipline necessary to involve other students at Georges-P.-Vanier in student council activities.

The Financial Assistance requested by FESFO for 1992 amounts to \$2.50 per student enrolled in the French Language Secondary School.

RECOMMENDATION

That the "FESFO Financial Assistance for 1992" be approved.

Prepared & submitted by: R. C. Lavoie
Superintendent of French Language Schools

Approved by: Keith Rielly
Director of Education and Secretary

FESFO

fédération des élèves
du secondaire franco-ontarien

le 21 novembre 1991

Président-e
Section de langue française
Conseil de l'éducation d'Hamilton
100, rue Main ouest, C.P. 2558
Hamilton (Ontario)
L8N 3L1

Madame,
Monsieur,

Au nom des 25 000 élèves des écoles secondaires de l'Ontario français, je vous remercie sincèrement de votre contribution à la Fédération des élèves du secondaire franco-ontarien l'an dernier.

Cette contribution et celle de dizaines de conseils scolaires et de sections de langue française nous ont permis de poursuivre l'organisation de nos forums régionaux. Comme vous le savez, ces forums permettent à des milliers de jeunes Franco-Ontariens et Franco-Ontariennes de vivre une expérience unique de leadership, de développement personnel et d'animation culturelle en français en Ontario.

La FESFO est très fière des commentaires extrêmement positifs qu'elle reçoit de parents, d'élèves, d'enseignant-e-s, d'animateur-trice-s culturel-le-s et de conseiller-ère-s scolaires. Grâce à ces forums, les participants et les participantes développent de nouvelles aptitudes et la discipline qu'ils s'imposent eux-mêmes est exemplaire.

Votre contribution nous a également permis d'assurer la participation de nombreux élèves du secondaire à un tournoi d'improvisation théâtrale. Ce tournoi a été enregistré et est diffusé par la chaîne française de TVOntario. L'émission est à ce point populaire qu'un nouveau tournoi aura lieu cette année. Enfin, grâce entre autres à votre appui, des centaines de jeunes de partout en province ont pu participer au Festival Jeunesse du mois de juin 1990.

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Tél.: (613) 232-8695
Télécopieur: (613) 238-6224
222, avenue Laurier est
Ottawa (Ontario)
K1N 6P2

- 2 -

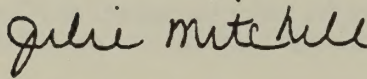
Autrement dit, votre appui financier a permis à la FESFO de réaliser des activités extrêmement positives pour les élèves du secondaire. Ces activités et plusieurs autres, vous en conviendrez, sont essentielles au développement et à l'épanouissement des jeunes.

En fait, il s'agit là de l'un des rares outils para-scolaires qui permettent aux jeunes de prendre conscience que la langue et la culture françaises sont des instruments intéressants et stimulants. La FESFO désire, par conséquent, s'assurer que le plus grand nombre possible de jeunes puissent profiter de ces activités. Et pour y arriver, nous avons besoin de votre aide. Nous espérons que vous pourrez à nouveau contribuer financièrement au développement et à l'épanouissement des étudiants et étudiantes du secondaire francontarien.

Nous espérons que vous pourrez contribuer 2,50 \$ par élève francophone du secondaire qui se trouve dans votre conseil. Si vous désirez de plus amples renseignements, n'hésitez surtout pas à communiquer avec nous au (613) 232-8695.

Je vous prie de recevoir mes salutations les meilleures.

La présidente,



Julie Mitchell

p.j.

Education Centre,
100 Main Street West,
Hamilton, Ontario.
1992 03 30

To the Chairman and Members,
Budget Review Committee,
Hamilton Board of Education.

Ladies and Gentlemen:

Re: Travel Allowance Referral

At the February meetings of the Personnel and Organization Committee and Board, the Report regarding Employee Travel Allowances was received for information and the following recommendation was referred to the Budget Review Committee:

"That the present employee travel allowance policy be continued without change for the calendar year 1992 at an estimated annual cost of \$325,000 actual."

For your information, attached is a copy of that report. In addition, please note that the expenditures for travel allowance were \$320,436 in 1990 and \$324,593 in 1991.

Recommendation:

That the present employee travel allowance policy be continued without change for the calendar year 1992 with expenditures not to exceed \$325,000 actual.

Prepared and Submitted by: Bruce Sinclair, Superintendent of Human Resources

Approved by: Keith A. Rielly, Director of Education and Secretary

Education Centre,
100 Main Street West,
Hamilton, Ontario.
1992 02 13

To the Chairman and Members,
Personnel and Organization Committee,
Hamilton Board of Education.

Ladies and Gentlemen:

Re: Employee Travel Allowances

In light of the need for cost restraint, Senior Officials recommend that travel allowances paid to present employees be frozen at 1991 levels. Under this proposal, travel allowances will be estimated to cost \$325,000 in 1992. This cost would be in line with the budgets set by the Budget Review Committee.

We are proposing that the present travel allowance be continued without change -- fixed annual allowances for employees required to drive on a regular basis on authorized Board business, and 26.7 cents per km. (43 cents/mile) for those required to drive occasionally.

Prior to September, a further report will be made to the Personnel and Organization Committee updating the schedule of annual travel allowances by position. Any adjustments to the schedule would be accomplished within the 1992 Budget.

Recommendation:

That the present employee travel allowance policy be continued without change for the calendar year 1992 at an estimated annual cost of \$325,000.
--

Prepared and Submitted by: Bruce Sinclair, Superintendent of Human Resources

Approved by: Keith A. Rielly, Director of Education and Secretary

1992 03 30

To the Chairman and Members
Budget Review Committee
Hamilton Board of Education

INTEGRATED INFORMATION SYSTEMS (IIS) PROJECT

At the January meetings of the Operations Management Committee and Board, the Integrated Information Systems Strategic Plan was adopted. Further, the financing of the project was referred to the Budget Review Committee,

The following costs associated with the IIS project have been included in the 1992 estimates:

MAINFRAME SOFTWARE	Rentals		25,000
WORKSTATIONS	Rentals		95,000
WORKSTATION SOFTWARE	Books and Software		5,000
STAFF			
	Salaries and Wages	UNIVERSITY CO-OP	30,000
	Salaries and Wages	SETUP	5,000
TRAINING			
	Personnel Development	TECH. TRAINING	12,000
OTHER			
	Permanent Improvements	RENOVATIONS	125,000
	Fees & Contract. Serv.	CONSULTING FEES	50,000
	Permanent Improvements	WIRING	29,000
TOTAL			\$376,000

RECOMMENDATION:

That the 1992 Funding of the IIS Project be approved

Prepared by: L. Dixon, Manager of Computer Services

Submitted by: R. Kawai, Superintendent of IMS

Approved by: Keith A. Rielly
Director of Education and Secretary

Board of Education,
Hamilton, Ontario,
1992 03 30.

**TO THE CHAIRMAN AND MEMBERS,
BUDGET REVIEW COMMITTEE
Board of Education,
Hamilton, Ontario.**

Ladies and Gentlemen:

RE: MILL RATE STABILIZATION RESERVE
--

At a meeting of the Budget Review Committee on 1991 11 27, a discussion was held regarding the establishment of a Mill Rate Stabilization Reserve.

In response to a request by Trustee Hicks, we have obtained an opinion from the Board's Auditor and Solicitor regarding the establishment of such a fund.

RECOMMENDATION:

That the opinions of the Board's Auditor and Solicitor regarding the establishment of a Mill Rate Stabilization Reserve be received for information.
--

Prepared and Submitted by:

**Paul E. Shewfelt
Superintendent of Finance and Treasurer**

Approved by:

**Keith A. Rielly,
Director of Education and Secretary**

mb

James A. Smith
Director, Bureau
1907-1910

TO THE EDITOR OF THE JOURNAL
OF THE AMERICAN MEDICAL ASSOCIATION
Chicago, Illinois
Dear Sir:

I am writing to you

in regard to the matter of the

report of the Committee on the
Education of the Medical Profession
in 1907.

In the report of the Committee on the
Education of the Medical Profession
in 1907, it is stated that the
report of the Committee on the
Education of the Medical Profession
in 1907 is as follows:

THE COMMITTEE ON THE
EDUCATION OF THE MEDICAL
PROFESSION IN 1907
REPORTS TO THE AMERICAN
MEDICAL ASSOCIATION
IN 1907

James A. Smith
Director, Bureau
1907-1910

James A. Smith
Director, Bureau
1907-1910

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John C. Dow
Bruce R. Horsley
Richard J. Kelly
William B. Stephenson

December 16, 1991

Mr. Paul Shewfelt
Superintendent of Finance
and Treasurer
The Board of Education for
the City of Hamilton
100 Main Street West
Hamilton, Ontario
L8P 1H6

Proposed Mill Rate Stabilization Reserve

Dear Mr. Shewfelt:

In our experience it is not unusual to find a reserve used for stabilizing the mill rate in the local government environment.

School Boards and Municipalities find themselves in circumstances of tight fiscal restraint. However, significant fluctuations in revenue/expenditure levels can occur from year to year due to unusual or unexpected circumstances. These result in either mill rate fluctuations which affect the ratepayers or specific program cuts have to be made to meet short term funding needs.

In order to deal with these problems and to assist in reasonable long term planning decisions, a reserve of this nature is often used.

We would expect the reserve to fluctuate over a period of time. It should not be viewed as a fixed working capital reserve.

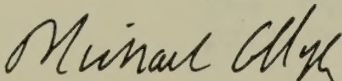
The decision whether or not to establish the reserve rests with the Trustees. If they decide to do so, then we would support that decision.

Section 209 subsections (d) and (e) of the Education Act authorize the setting up of reserves and specify the maximum annual limit for reserve provisions.

If you wish to discuss this at further length please call me.

Yours very truly

MACGILLIVRAY PARTNERS

per 

Michael G. Collyer, F.C.A.
Partner/rs

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New York, N.Y. 10020

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DEC 20 1991

Evans, Philp

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 ROBERT H. ROGERS, LL.B.
 PAUL H. PHILP, LL.B.
 FILOMENA TASSI, LL.B.
 MARK J. ZEGA, LL.B.
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 (1931-1980)

(416) 525-1200
 FAX (416) 525-7897

16TH FLOOR, COMMERCE PLACE
 ONE KING STREET WEST

MAIL:
 P.O. BOX 930, STATION A
 HAMILTON, CANADA
 L8N 3P9

December 18, 1991

VIA FACSIMILE & MAIL

The Board of Education for
 the City of Hamilton
 100 Main Street West
 HAMILTON, Ontario
 L8N 3L1

Attention: Mr. Paul Shewfelt
 Superintendent of Finance/Treasurer

Dear Sir:

RE: Surplus

You have asked our opinion as to whether a surplus from operating accounts can be placed in reserve to be drawn upon over a number of years to apply to then operating expenses, i.e. to be included in estimates for one or more succeeding years. The purpose of such a reserve fund would be to stabilize the mill rate.

Under R.S.O. 1990, the section numbers of the Education Act and the Municipal Act have been changed and the references that follow are to R.S.O. 1990 with previous numbers in brackets.

Reserve fund under the Education Act is defined as follows: "reserve fund" means a reserve fund established under Section 163 (165) of the Municipal Act.

Subsections 1 (b) (d) and 6 of Section 236 (209) of the Education Act provide as follows:

"(1) Every divisional board in each year shall prepare and adopt estimates of all sums required during the year for public school purposes and for secondary school purposes respectively, and such estimates,

(b) shall make due allowance for a surplus of any previous year that will be available during the current year;

Evans, Philp

(d) may provide for expenditures for permanent improvements and for an allocation to a reserve fund, provided that the total expenditures for permanent improvements referred to in clauses (a) (b) (c) of the definition of 'permanent improvement' in subsection 1 (1) and any sum allocated to a reserve fund do not exceed,

(i) for secondary school purposes, an amount that would increase the sum that would be required to be raised by levy for secondary school purposes in the school division for no such provision for expenditures and allocation were made, by an amount calculated at one mill in the dollar upon the total of the equalized assessments of the municipalities and localities in the school division, and

(ii) for public school purposes, an amount that would increase the sum that would be required to be raised by levy for public school purposes in the school division if no such provision for expenditures and allocation were made, by an amount calculated at one mill in the dollar upon the total of the equalized assessments of the property rateable for public school purposes in the municipalities and localities in the school division; and"

"(6) The money raised for, or held in, a reserve fund by a board shall not be expended, pledged or applied to any purpose other than that for which the funds was established without the approval of the Minister and subsection 163 (4) of the Municipal Act does not apply to such money."

Section 163 (165) of the Municipal Act provides as follows:

"(1) Every municipality as defined in the Municipal Affairs Act and every board, commission, body or local authority established or exercising any power or authority with respect to municipal affairs under any general or special Act in an unorganized township or in unsurveyed territory may in each year provide in the estimates for the establishment or maintenance of a reserve fund for any purpose for which it has authority to spend funds, but if the approval of the council is required by law for a capital expenditure or the issue of debentures of or on behalf of a local board, the approval of the council of a provision in the estimates of the local board for a reserve fund shall be obtained.

Evans, Philp

(2) The money raised for a reserve fund established under subsection (1) shall be paid into a special account and may be invested in such securities as a trustee may invest under the Trustees Act, and the earnings derived from the investment of such money form part of the reserve fund.

(3) The council may by by-law provide that, instead of a separate account being kept for each reserve fund, a consolidated account may be kept in which there may be deposited the money raised for all reserve funds established under this section but which consolidated account shall be so kept that it will be possible to determine therefrom the true state of each reserve fund.

(4) The council may by by-law provide that the money raised for the reserve fund established under subsection (1) may be spent, pledged or applied to a purpose other than that for which the fund was established.

(5) The auditor in the annual report shall report on the activities and position of each reserve fund established under subsection (1) R.S.O. 1980, c. 302, s.165."

It is clear, therefore, that allowance for that part of any surplus from the operating account of a previous year which is available during the current year must be made in the estimates in the current year.

Unless some part can be reserved then all of the surplus is available. This could result in fluctuations to the mill rate from year to year depending on surplus or deficit.

In our opinion, a reserve fund as defined in the Education Act, to be a reserve fund under Section 163 of the Municipal Act must have a specific purpose and not just a means of putting aside funds for possible future general expenses.

In our opinion, therefore, the Board cannot establish a general reserve fund for mill rate stabilization purposes but the Board can establish a reserve fund or reserve funds for any purpose or purposes for which it has authority to spend money.

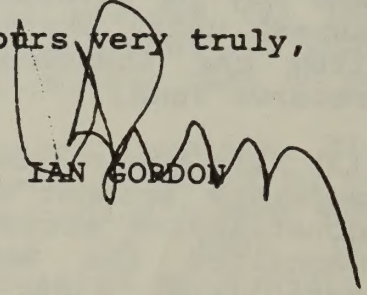
The effect, therefore, of establishing such reserve funds is to hopefully create the stabilization desired.

Section 163 as quoted above, sets out how such a fund or funds is or are to be established and invested and also how they may be used for different purposes, if that is authorized by by-law. Note, however, that subsection 236 (6) of the Education Act specifically excludes subsection 163 (4) of the Municipal Act.

Evans, Philp

We trust that the foregoing answers your query; however, we would be happy to discuss the matter with you at your convenience if you so desire.

Yours very truly,


W. IAN GORDON

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